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have secured more or less satisfactory solutions for the problems of the big business enterprises.

The matter is arranged under the following main headings: "Income Tax as Applied to Individuals," "Withholding the Tax," "Income Tax as Applied to Partnerships," "Income Taxes Applicable to Corporations," "War Excess Profits Tax," "Depreciation," "Bookkeeping Suggestions." There is also an outline of the New York State Tax on Manufacturing and Mercantile Corporations of 1917.

One of the best chapters is that on depreciation. This is brief and concise. It does not attempt to go beyond the rulings. But it shows clearly the more liberal spirit that has entered the rulings since the adoption of the amendments of 1917. For the California miner and oil producer, there is as yet, however, little consolation to be had in the allowance for depletion.

The book will be particularly useful to commercial, manufacturing and financial concerns and to the tax-payers engaged in professions.

Carl C. Plehn.

Books Received

AMERICAN CITY PROGRESS AND THE LAW. By Howard Lee McBain. Columbia University Press, New York, N. Y. 1918. pp. 269. \$1.50.

BUSINESS LAW. By Thomas Conyngton. Ronald Press Co., New York, N. Y. 1918. pp. xxi, 535. \$4.00.

CONSTITUTIONAL CONVENTIONS. By Roger Sherman Hoar. Little, Brown and Co., Boston, Mass. 1917. pp. xvi, 240. \$2.00.

CONVERSION. By Renzo D. Bowers. Little, Brown and Co., Boston, Mass. 1917. pp. ix, 583.

CRIMINOLOGY. By Maurice Parmelee. McMillan Co., New York, N. Y. 1918. pp. xiii, 522. \$2.00.

LAND REGISTRATION. By Arthur G. Powell. Harrison Company, Atlanta, Georgia. 1917. pp. xv, 449.

TRADING WITH THE ENEMY. By Charles Henry Huberich. Baker, Voorhis Co. New York, N. Y. 1918. pp. xxxii, 485. \$5.00.

A TREATISE ON THE POWER OF TAXATION, STATE AND FEDERAL. By Frederick N. Judson. F. H. Thomas Law Book Co., St. Louis, Mo. 1917. pp. xxx, 1144.